

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
PAUL TAULTON,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorneys, Rod J. Rosenstein, United States Attorney for the District of Maryland, and Sarah A. Marquardt, Assistant United States Attorney for said District, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.
2. Phillip Rogers is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 3, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.
3. The respondent, Paul Taulton, resides or is found at 11519 Englewood Road, Hagerstown, MD 21740, within the jurisdiction of this court.
4. Revenue Officer Phillip Rogers is conducting an investigation into the tax liability of Paul Taulton for the years: 2004, 2005, 2006, 2007, 2008, 2009, 2010 and 2011, as is set forth in the Declaration of Revenue Officer Phillip Rogers attached hereto as Exhibit 1.

5. The respondent, Paul Taulton, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On February 27, 2014, an Internal Revenue Service summons was issued by Revenue Officer Phillip Rogers directing the respondent, Paul Taulton, to appear before Revenue Officer Phillip Rogers on March 27, 2014, at 10:00 am at 1260 Maryland Avenue, Hagerstown, Maryland 21740, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Paul Taulton, by Phillip Rogers, Revenue Officer, on February 27, 2014. The summons is attached and incorporated as Exhibit 2.

7. On March 27, 2014, the respondent, Paul Taulton, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Phillip Rogers attached as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Paul Taulton for the following years: 2004, 2005, 2006, 2007, 2008, 2009, 2010, and 2011, as is evidenced by the declaration of Phillip Rogers attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

- a. That this Court enter an order directing the respondent, Paul Taulton, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
- b. That the Court enter an order directing the respondent, Paul Taulton, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Phillip Rogers or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Phillip Rogers, or any other proper officer or employee of the Internal Revenue Service.
- c. That the United States recover its costs in maintaining this action.
- d. That the Court grant such other and further relief as is just and proper.

ROD J. ROSENSTEIN
United States Attorney

By: _____/s/_____

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